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May 12, 2010

VIA ELECTRONIC FILING

Ms. Cynthia T. Brown  
Chief, Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, SW  
Washington, D. C. 20423

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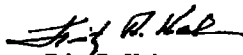
Dear Ms. Brown:

This refers to STB Docket No. AB-397 (Sub-No. 7X), Tulare Valley Railroad Company—Abandonment Exemption—in Tulare County, Cal., and to the Decision and Notice of Interim Trail Use or Abandonment, served May 11, 2010.

Please be advised that Tulare Valley Railroad Company and American Trails Association, Inc., have reached a trails use/rail banking agreement, pursuant to which the latter will become the trail user of the 5.9 mile right-of-way between Milepost 71+2969.2 at or near Ducor and Milepost 66.0 at or near Ultra and assume the obligations in accordance with 49 C.F.R. 1152.29(d).

If you have any question concerning the foregoing or I otherwise can be of assistance, please let me know.

Sincerely yours,

  
Fritz R. Kahn